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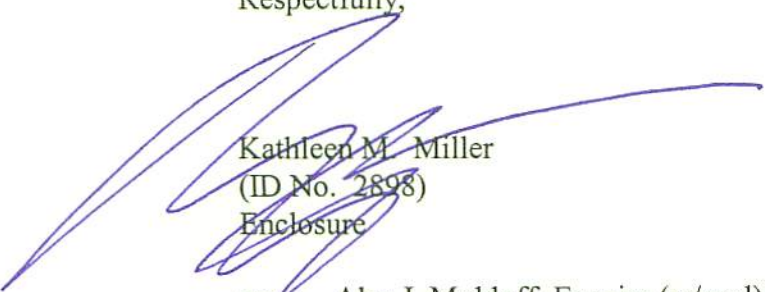
The Honorable Leonard P. Stark
United States District Court
844 North King Street
Wilmington, DE 19801

***Re: Sea Star Line, LLC v. Emerald Equipment Leasing, Inc.
C.A. No.: 05-245 (JJF)(LPS)***

Dear Judge Stark:

On December 28, 2007, Emerald Equipment Leasing, Inc. ("Emerald") filed a response to Sea Star Line, LLC's Motion to Compel Return of Privileged Documents and Removal from Court Record. While Emerald did not object to the return of the documents, it did object to the scope of relief sought by Sea Star. We drafted a proposed form of order to address Emerald's objection. Counsel for Emerald has agreed to the relief in the proposed form of order. Therefore, if the form of order is acceptable to the Court, we request that it be entered.

Respectfully,



Kathleen M. Miller
(ID No. 2898)
Enclosure

cc: Alan I. Moldoff, Esquire (w/encl)(by fax)
Ronald Gellert, Esquire (by efileing)